

**Amendments to the Claims:**

1. (Original) A structurally enhanced liner for selectively insulating against the transmission of sound and heat energy, comprising:  
a multi-layer substrate comprising an insulating layer and at least one structural layer, said structural layer comprising a reinforced composite, and said substrate being formed so as to have at least one lofted area for insulating against the transmission of sound and heat energy and at least one compacted area for structurally enhancing the liner.
2. (Original) The liner according to claim 1, wherein said substrate comprises first and second structural layers.
3. (Original) The liner according to claim 2, wherein at least one of said structural layers is formed from a reinforced composite comprising a non-woven mat including a plurality of chopped fibers and a polymeric material.
4. (Original) The liner according to claim 3, wherein said polymeric material comprises a polyvinyl chloride.
5. (Original) The liner according to claim 2, wherein the insulating layer comprises at least one of a non-woven fiber insulation layer, a phenolic-bound non-woven glass fiber mat, a polyurethane foam sheet, a needled fiber mat, and a mixture of organic and mineral fibers formed in a lofted and semi-compacted batt.
6. (Original) The liner according to claim 5, wherein the non-woven fiber insulation layer comprises a non-woven fabric made from one or more of a polyolefin, polyester, polypropylene, rayon, aramid and cotton.

7. (Currently Amended) The liner according to claim 2, wherein said substrate further comprises [[has first and]] a second lofted area [[areas]], and a [[first]] second compacted area, wherein said at least one [[first]] lofted area has [[having]] a first thickness of a first dimension, and said second lofted area has [[having]] a second thickness of a second dimension and said second compacted area [[having]] has a third thickness of a third dimension, said second dimension being greater than said first and third dimensions.

8. (Original) The liner according to claim 2, wherein said lofted area has a first thickness of a first dimension and said compacted area has a second thickness of a second dimension, said first dimension being substantially equal to about 3 to about 25 times said second dimension.

9. (Original) The liner according to claim 2, wherein said substrate comprises a hoodliner.

Claims 10-14 (Withdrawn)